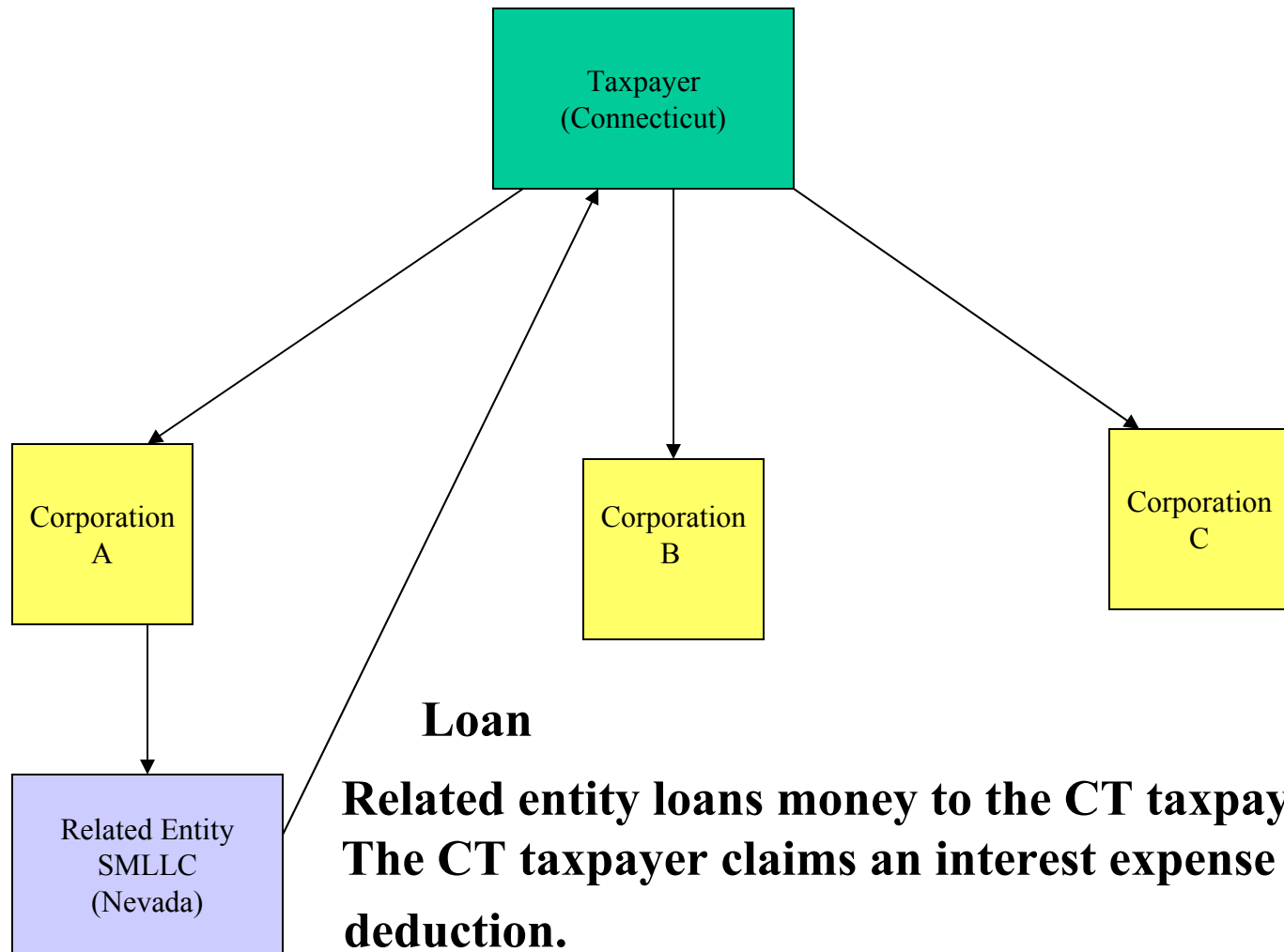
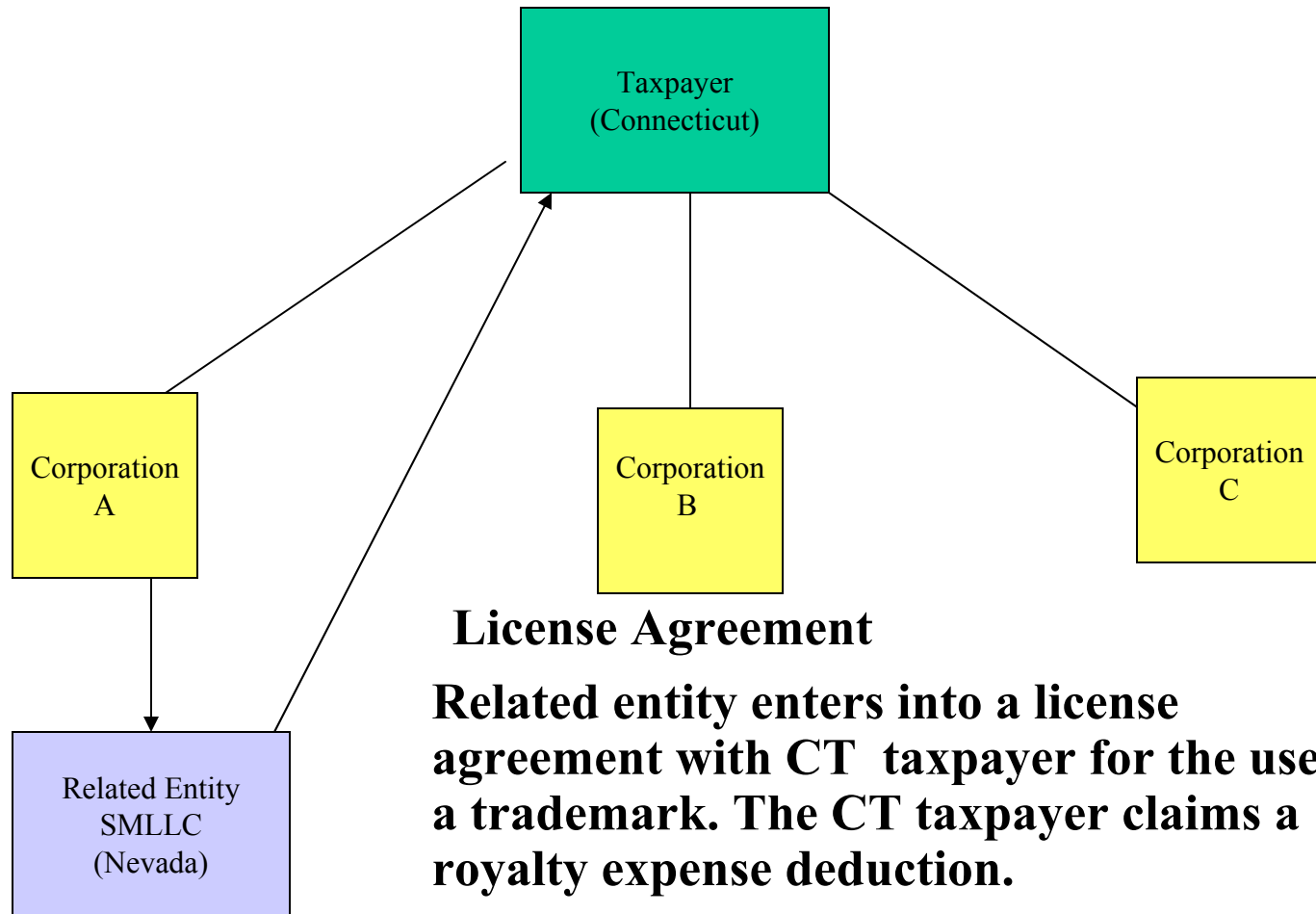


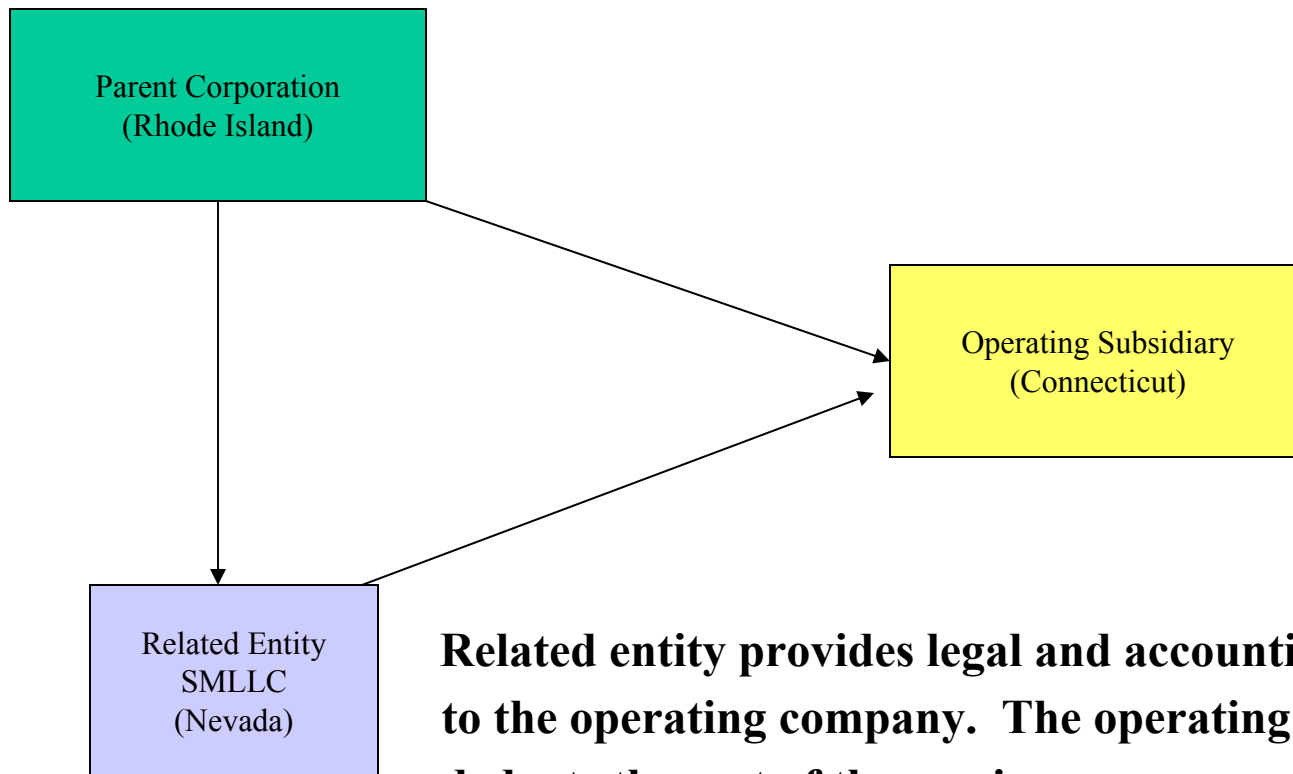
# Related Entity - Corporate Income Tax



# Related Entity - Corporate Income Tax

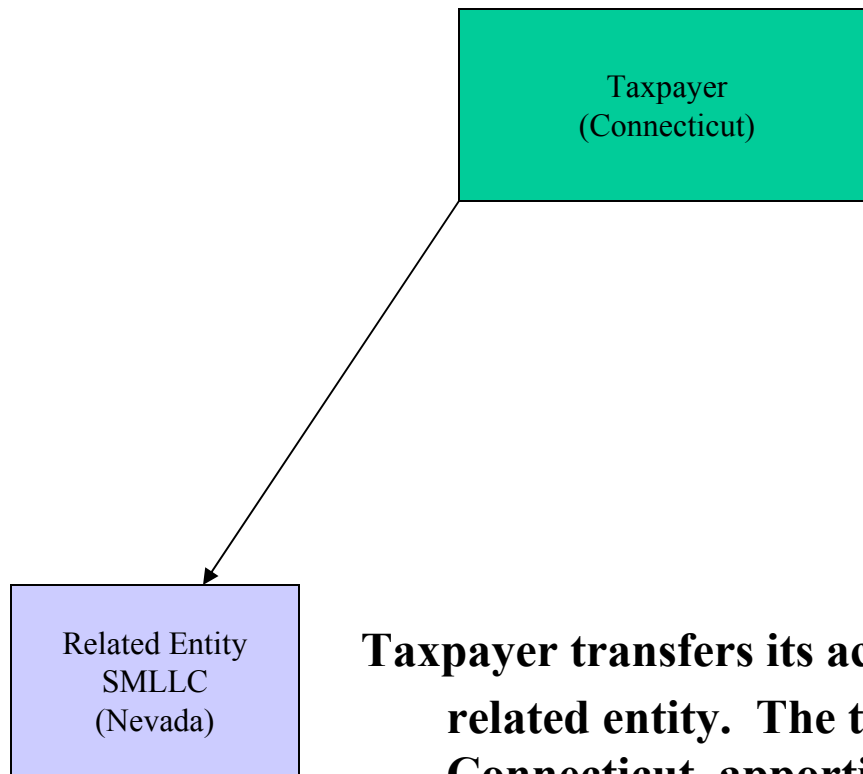


# Related Entity Corporate Income Tax



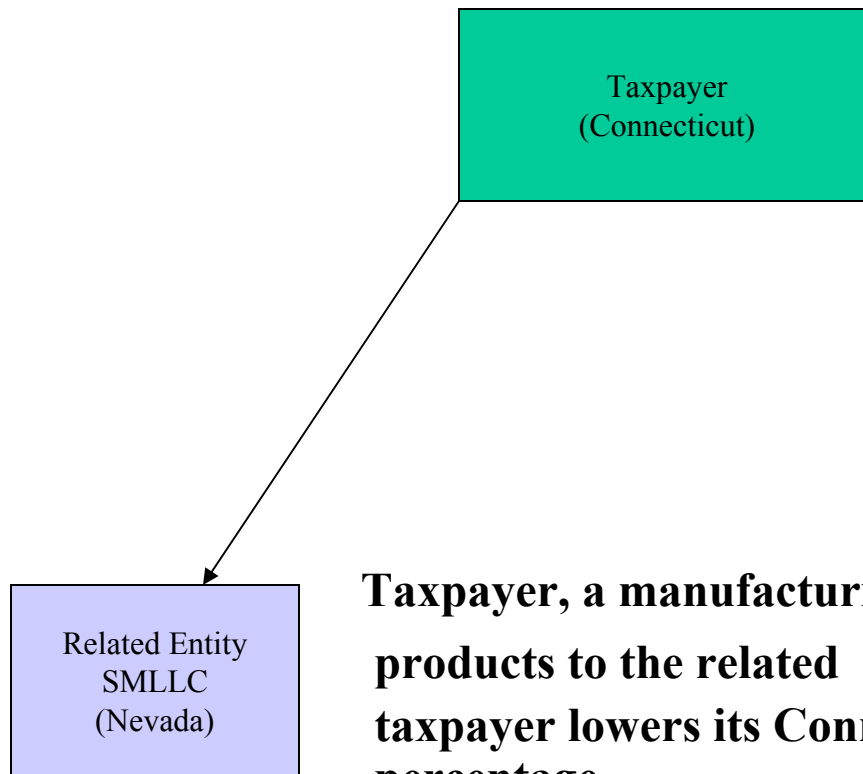
**Related entity provides legal and accounting services to the operating company. The operating company deducts the cost of the services.**

# Related Entity Corporate Income Tax



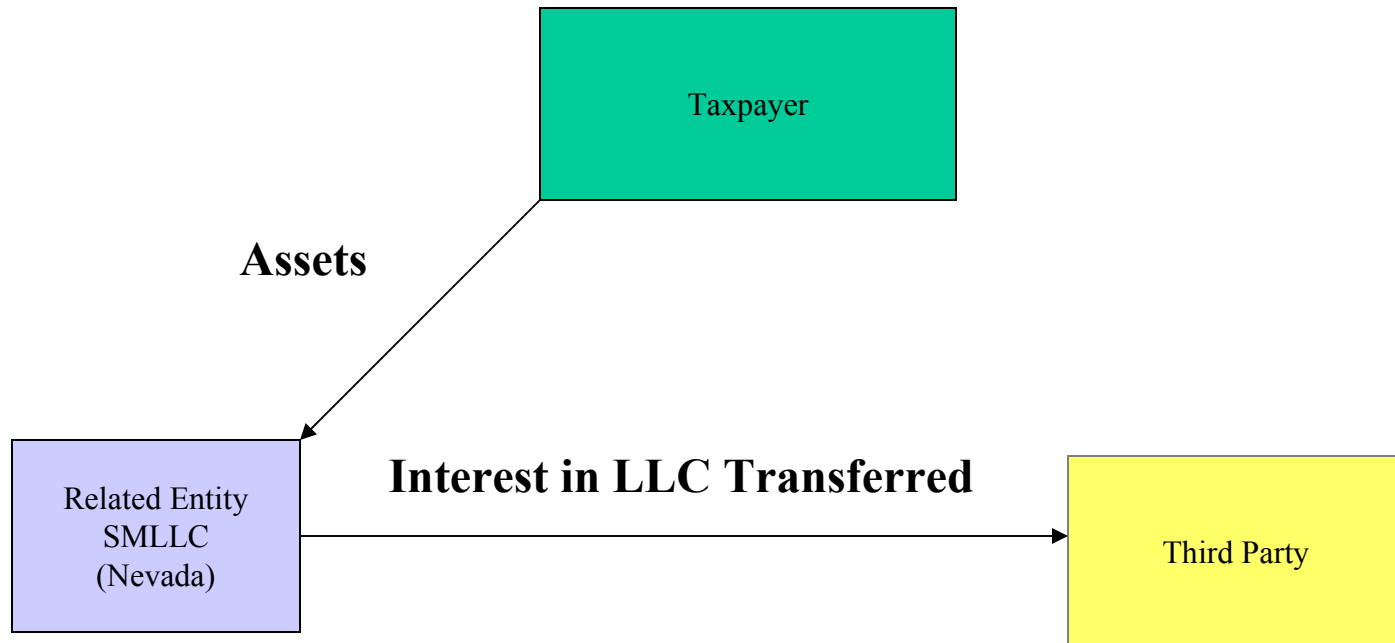
**Taxpayer transfers its accounts receivable to the related entity. The taxpayer lowers its Connecticut apportionment percentage.**

# Related Entity Corporate Income Tax



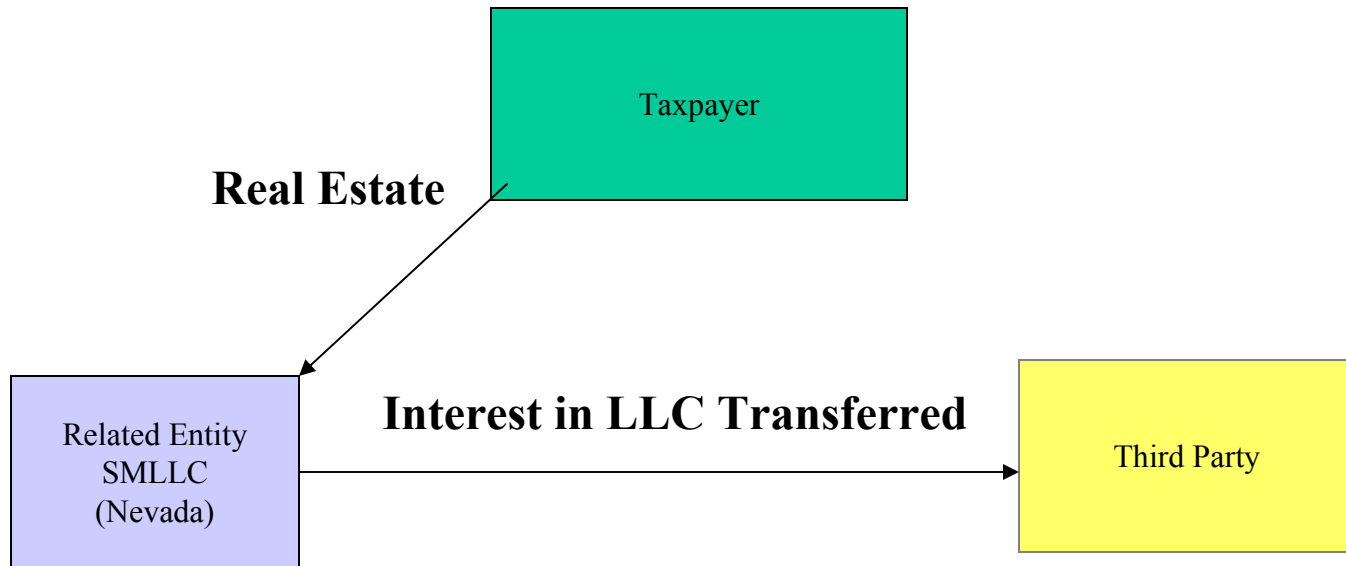
**Taxpayer, a manufacturing company, transfers its products to the related entity for distribution. The taxpayer lowers its Connecticut apportionment percentage.**

# Related Entity Sales Tax



**Taxpayer transfers its assets to a related entity.  
The taxpayer sells its interest in the related entity to a  
third party thus transferring the assets and  
avoiding sales tax on the sale of the assets.**

# Related Entity Conveyance Tax



**Taxpayer transfers real estate to a related entity.  
The taxpayer sells its interest in the related entity to a  
third party thus transferring the real estate and  
avoiding conveyance tax on the sale of the realty.**